The Library of Congress'

EARLY STATE RECORDS PROJECT

converted from the original microfilm held by the
Vincent C. Immel Law Library, Saint Louis University

through the generous support of a grant from the

Council on Library and Information Resources

EXHIBIT "F"

REPORT

OF THE

BOARD OF EQUALIZATION

For the Two Years Ending
November 30, 1904.

REPORT

OFFICE OF THE SECRETARY
OF THE BOARD OF EQUALIZATION,
Santa Fe, N. M., Dec. 16, 1904.

To His Excellency, Miguel A. Otero, Governor of New Mexico.

SIR: In compliance with your request for a report in duplicate of the doings of the Territorial Board of Equalization, during the past two years, I have the honor to submit the following:

MEETINGS.

The board has held its semi-annual meetings in January and September, as provided by law, and at its January meeting it has fixed the valuation of the different classes of property in this Territory and at its September meeting, has duly passed on and disposed of all appeals taken to this board, from the actions of county boards of equalization, and this board has duly determined the same and made such orders as to us have seemed proper and just.

VALUATIONS.

At the last January meeting of this board, in conformity with the powers conferred on it by law, the board fixed the following valuation on the different classes of property in this territory, making that valuation the minimum at which such different classes of property are to be returned for taxation, viz:

Railroads:

On the Pecos Valley & Northeastern Railway Company, from its Carlsbad depot north, per mile	$ 3,000 00
From its Carlsbad depot south, per mile	3,000 00
On its side tracks and switches	1,000 00
On the New Mexico & Arizona Railway Company, per mile	4,500 00

On its side tracks and switches, per mile.....	1,000 00
On the Atchison, Topeka & Santa Fe Railway Company, from its Albuquerque passenger depot north, per mile.....	7,000 00
From its Albuquerque depot to Rincon, per mile.	6,500 00
From Rincon to Deming, per mile.....	6,000 00
From Rincon to Tex-line, per mile..	6,000 00
On its Silver City branch, per mile	4,500 00
On its White Water spur, per mile.....	2,500 00
On its Lake Valley branch, per mile..... . .	3,000 00
On its Socorro and Magdalena branch, per mile.	3,250 00
On its Santa Fe and Lamy branch, per mile.....	3,500 00
On its Cerrillos Coal Railroad, per mile..	3,000 00
On its Las Vegas Hot Springs branch, per mile	3,000 00
On its Blosburg branch, per mile.....	3,500 00
On all its side tracks and switches, per mile....	1,000 00
On the Colorado and Southern R. R. Co., per mile.....	5,000 00
On its Catskill branch, per mile	2,000 00
On all its side tracks and switches, per mile....	1,000 00
On the Southern Pacific Railway Company, per mile.....	7,000 00
On all its side tracks and switches, per mile....	1,000 00
On the Denver and Rio Grande Railroad Company, per mile.....	3,000 00
On all its side tracks and switches, per mile....	800 00
On the Santa Fe Pacific Railway Company, per mile, as the same is fixed by the act of congress.	
On its lots and town property at Gallup, the sum of.....	2,764 50
On its machine shops and all other property at Albuquerque, New Mexico...	50,000 00
On its grazing lands not heretofore specified, per acre.....	25
On other property of the A. T. & S. F. R. R. Co.	
On its Castañeda Hotel at Las Vegas.....	14,000 00
On its passenger depot, at Las Vegas.....	3,000 00
On its superintendent's house, at Las Vegas....	2,500 00

On the Alvarado Hotel, at Albuquerque..		27,500 00
Agricultural Land:		
Agricultural lands actually in cultivation with permanent water rights, per acre.... . .	$	15 00
Agricultural lands actually in cultivation without permanent water rights, per acre.....		7 50
Agricultural lands capable of cultivation but in artisian belts under ditches or otherwise, per acre		5 00
Provided however, should the assessor or county commissioners find any tracts of land worth more as compared with the other lands in the same vicinity they shall assess the same at a greater value as a matter of equalization.		
Timber Lands		
All timber lands within ten miles of any operated railroad, per acre..... .....$		3 50
All timber lands not above specified, per acre .		1 50
Coal Lands:		
Coal lands within ten miles of any operated railroad, per acre..... .....$		20 00
Coal lands more than ten miles distance from a railroad, per acre.....		10 00
All patented mineral lands, other than coal lands, per acre		5 00
Grazing Lands:		
Grazing lands with stock water by wells or otherwise so located or situated as to utilize grazing privileges on government land, per acre..... $		1 25
Grazing lands so situated or located as to utilize grazing privileges on government land without stock water, per acre.....		1 00
Grazing lands other than above specified.....		30
Provided however, that this shall not be construed to cover Santa Fe Pacific Railroad lands in alternate sections which are fixed at, per acre..		25
Live Stock:		
Stock horses, per head..... .....$		15 00
Saddle horses, per head.....		15 00
American horses, per head.....		40 00

American mules, per head	50 00
Mexican mules, per head	15 00
Stock cattle, north of the 35th parallel, per head	12 00
Stock cattle, south of the 35th parallel, per head	11 00
Cattle other than range stock, per head	15 00
Sheep per head	1 25
Common goats, per head	1 00
Improved Angora goats, per head	2 00
Burros per head	2 00
Swine, per head	3 50

Telegraph and Telephone Lines.

All telegraph lines carrying one wire, per mile $	50 00
For each additional wire per mile	5 00
All local telephone companies in cities, towns and villages, for each telephone instrument	10 00
All long distance telephone companies carrying tolls, for lines carrying one wire, per mile	25 00
For each additional wire, per mile	5 00

Banks

National and other banking stock and surplus at sixty per cent. of its value, and all real estate and improvements belonging to such banks to be assessed as other property in that locality, except the building where any portion of its capital stock is invested in such building.

All other property on the same basis as properties above enumerated upon which values are fixed.

MINIMUM COUNTY PROPORTION.

In accordance with the powers given this board by Section 5, Chapter 58, of the Laws of 1903, the board after due deliberation and examination of the various county rolls, has fixed the following as the minimum proportion upon which each county shall pay territorial taxes, this proportion to include all real and personal property:

Bernalillo County	$ 3,500,000 00
Chaves County	2,900,000 00
Colfax County	3,100,000 00
Doña Ana County	2,100,000 00
Eddy County	1,950,000 00
Grant County	2,850,000 00

Leonard Wood County	1,000,000 00
Lincoln County	1,300,000 00
Luna County	1,500,000 00
McKinley County	1,000,000 00
Mora County	1,300,000 00
Otero County	1,600,000 00
Quay County	750,000 00
Rio Arriba County	1,000,000 00
Roosevelt County	600,000 00
Sandoval County	765,000 00
Santa Fe County	2,200,000 00
San Juan County	650,000 00
San Miguel County	4,800,000 00
Sierra County	1,300,000 00
Socorro County	2,100,000 00
Taos County	800,000 00
Union County	2,000,000 00
Valencia County	1,500,000 00
Total	$42,665,000 00

At the last January meeting, it was ordered by this board that in order to obtain better information regarding the standing of the various counties, and for the purposes of enabling this board to better equalize taxation throughout the Territory, the various members and the Traveling Auditor, were assigned to visit the different counties as follows:

James S. Duncan; Bernalillo, Sandoval, Mora and Colfax counties.

Venceslao Jaramillo; Taos, San Juan and Santa Fe counties.

J. F. Hinkle; Lincoln, Otero and Doña Ana counties.

J. A. Mahoney; Chaves, Eddy and Roosevelt counties.

Alejandro Sandoval; Socorro, Valencia and McKinley counties.

Martin Lohman; Grant, Luna and Sierra counties.

R. P. Ervin; San Miguel, Leonard Wood and Quay counties.

C. V. Safford; Union, Colfax and Rio Arriba counties.

The traveling auditor has rendered services of great value to this Territory and has been of very great assistance to this

board, and we are in hopes that the next Legislative Assembly will see fit to enlarge the powers of said officer, in order that he may continue to do greater good to the Territory and be of still greater assistance to this board.

The assessment and collection for 1903 and 1904 show marked improvement over previous years, especially the collections. While the laws are not very plain and are rather vague regarding some of our duties, we have endeavored in all cases to interpret and enforce the same for the best interest of all concerned and for a uniform, just and equitable assessment. In some counties, there has been a falling off in total assessment, which has resulted in a small decrease in the whole Territory for 1904, but on the other hand there has been an increase in the collections showing that many erroneous and duplicate assessments are being eliminated from the rolls.

We recommend that the laws be amended so as to more accurately define the duties of this board as well as the assessors and county commissioners.

We have made an effort to equalize all classes of real estate in proportion to personal property and have shown a marked increase in land grant properties. City property does not show the assessed value it should as compared with its real value, and this applies also to merchandise. We attribute this and the lax attention to duties of the county commissioners and assessors.

We would advise that an increase in assessment could be made in real estate by having each county obtain from the various land offices a complete abstract of all lands where final receipt has been issued. And we find that in Santa Fe county where a complete survey was made, quite an increase has been shown in real estate returns.

We find that the assessors and county commissioners in some counties do not follow the values fixed on mining, coal and timber lands, and especially do not assess the number of acres that they should of this class of property, often listing this class of property as grazing lands. This is especially so in regard to Mora, Sandoval and Rio Arriba counties. As an instance the total valuation in round numbers on timber, coal and mining lands and improvements on the same, is only

one million dollars, while that of grazing lands alone is nearly six millions. We could cite many gross inaccuracies and neglect of duties similar to this on the part of the assessors and suggest as a remedy that the law should be changed in some manner so that they, the assessors, will do their duties and we recommend that the assessors be elected for a term of four years or what would be probably better, appointed for a term of years and be not allowed to succeed themselves and that the district attorneys carry out and enforce the collection laws. We believe that if the district attorneys would give this matter attention and advise with and confer with the county commissioners and assessors regarding assessments and when assessments are made enforce collection of the same, there will be a great improvement in the net results. We attribute many of the improvements in assessments and collections to the traveling auditor's office and we have been indebted to the traveling auditor for very valuable assistance in supplying data and information for our office under the same law. We have no paid secretary, one of our members giving much time to this work without compensation. We find also that the traveling auditor is unable to perform the duties required of him without assistance. Therefore, we recommend that the traveling auditor be allowed an office assistant and that the said auditor be ex-officio secretary of the board of equalization.

All of the above is respectfully submitted.

VENCESLAO JARAMILLO,
Secretary.